



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Other provisions

7 Bingo duty: increased exemption etc.

- (1) Schedule 3 to the ^{M1}Betting and Gaming Duties Act 1981 shall be amended as follows.
- (2) In paragraph 2 the following shall be substituted for sub-paragraph (1)(a) (exemption from bingo duty for clubs etc. where prizes do not exceed certain limits)—
 - “(a) a person’s eligibility to participate in that bingo depends upon his being a member of a particular society or his being a guest of such a member or of the society;”.
- (3) In paragraph 12(1) (promoter of bingo other than bingo exempt from duty by virtue of paragraph 1, 5 or 6 to keep accounts etc.) for “paragraph 1, 5 or 6 above” there shall be substituted “ Part I of this Schedule ”.
- (4) This section shall apply as regards bingo played in any week beginning on or after 3rd August 1992.

Marginal Citations

M1 1981 c. 63.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Section 7.